IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17057 of 2004

Between:

M/s. CavinKare (P) Limited, Vijayawada, Krishna District,
Rep. by its Regional Administration Manager, Mr. R. Raghunathan.
..... PETITIONER

AND

1 The Assistant Commissioner (CT), LTU, Vijayawada No.II Division, Vijayawada.
2 The Deputy Commissioner (CT), Vijayawada No.II Division, Vijayawada.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,
Hyderabad.
.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.LV(2)/2423/2004 dated 3-9-2004 refusing to grant stay of collection disputed taxes of Rs. 13, 71,101/- Rs. 18,96,974/- & 26,76,747/- for the assessment years 1999-2000, 2000-01 & 2001-02 respectively and to restrain the 1st Respondent from taking any coercive steps for collection of disputed taxes pursuant to the revision orders of the 2nd Respondent pending disposal of the appeals before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner : MR.P.SRINIVASA REDDY.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at the admission stage, made the following :

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ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent the Writ Petition is disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

22nd September, 2004.

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(S.ANANDA REDDY, J)

N.B:-
Wire at party's cost.
(B/o)
ajr

To
1 The Assistant Commissioner (CT), LTU, Vijayawada No.II Division, Vijayawada.
2 The Deputy Commissioner (CT), Vijayawada No.II Division, Vijayawada.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.
4 Two C.Cs. to the G.P. for Commercial Taxes, High Court Buildings, Hyderabad (O.U.T).
5 Two C.D. copies.